

# Sales and Use Tax Return

## Form OS-114

### General Instructions

1. A return **must be filed** even if no tax is due or no sales were made.
2. **Due Date:**  
Return must be postmarked on or before the due date.
3. **Deductions:** Fill out reverse side of this form if you claim deductions.
4. **Interest:** For late payment - 1% of tax due per month from due date.
5. **Penalty:** For failure to pay tax when due - 15% of tax due or \$50, whichever is greater.
6. **New owners:** Do not use previous owner's form to file your return. Any change in ownership requires a new permit.
7. Make check payable to: **Commissioner of Revenue Services.** (Be sure to include the Tax Registration Number on your check.) For complete instructions, see **Form O-88.**

For Department Use Only

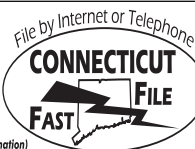
For Period Ending

Connecticut Tax Registration Number



Visit DRS Web site:  
[www.drs.state.ct.us](http://www.drs.state.ct.us)  
(for information and filing)

or  
Telephone:  
860-947-1988 (for filing)  
860-297-5962 (for information)



Please enter any changes to your name or address below.

New Trade Name:

New Mailing Address:

☐ Please check if change applies to both mailing and physical address.

New Physical Location (PO Box Not Acceptable)

1	Gross receipts from sales of goods	▶	1		
2	Gross receipts from leases and rentals	▶	2		
3	Gross receipts from labor and services	▶	3		
4	Purchases of goods by your business subject to <b>use</b> tax	▶	4		
5	Leases and rentals by your business subject to <b>use</b> tax	▶	5		
6	Purchases of services by your business subject to <b>use</b> tax	▶	6		
7	Total: Add Lines 1 through 6	▶	7		
8	Total deductions: <i>Please complete reverse side and enter the amount from Total Deductions here.</i>	▶	8		
9	Balance subject to tax: <i>Subtract Line 8 from Line 7, but not less than zero.</i>	▶	9		
10	Gross amount of tax due: <i>Multiply Line 9 by 6% (.06)</i>	▶	10		
11	Credits: <i>See Form O-88, Instructions</i>	▶	11		
12	Net amount of tax due: <i>Subtract Line 11 from Line 10</i>	▶	12		
13	For late payment of tax: <i>See General Instructions above</i> Interest ▶ _____ + Penalty ▶ _____ =		13		
14	Total amount due: <i>Add Line 12 and Line 13.</i>	▶	14		

### Please Complete Items Below

If this return is not for a full period, enter dates covered:

From:

To:

If this business has changed ownership since your last return, enter name and address of new owners and date sold:

Name:

Address:

Date Sold:

If this is your first return,  
please enter business starting date:

If you are out of business,  
please enter last business date:

I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand that the penalty for willfully delivering a false return to DRS is a fine of not more than \$5,000, or imprisonment for not more than 5 years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

Taxpayer's Signature	Title	Date
Paid Preparer's Signature	Paid Preparer's Address	Date

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